

STATE OF MICHIGAN
COURT OF APPEALS

JOHNSON W. TWEH,

Petitioner-Appellant,

v

CITY OF DETROIT,

Respondent-Appellee.

UNPUBLISHED

August 25, 2005

No. 252677

Tax Tribunal

LC No. 00-292424

Before: Zahra, P.J., and Cavanagh and Owens, JJ

MEMORANDUM.

Petitioner appeals as of right from the Tax Tribunal's judgment revising the true cash value and the taxable value of the subject property. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

Petitioner contends that the tribunal erred in its valuation of the property because certain evidence, the property field card, was not presented the hearing. However, after reviewing the tribunal's opinion, we find that the property field card was discussed by the parties, that testimony was presented regarding the errors contained in the card, and that these errors were considered by the tribunal.

Petitioner also contends that his request for a rehearing should have been granted, arguing that, because accurate data was not present, the value determined by the tribunal was not accurate. We find that petitioner's request was properly denied for failure to establish good cause, which is defined by 1999, AC Rule 205.1348(1) as error of law, mistake of fact, fraud, or any other reason the tribunal deems sufficient and material. As discussed above, the property field card was addressed by the parties at the hearing. Moreover, the tribunal did not err by using the cost approach to determine the property's true cash value, as petitioner contends.

While the Legislature provided a definition of true cash value in MCL 211.27(1), it did not direct the specific methods to be used. *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 484; 473 NW2d 636 (1991). The following are three methods of determining true cash value, which have been found acceptable and reliable by the Tax Tribunal and the courts: (1) the cost-less-depreciation approach; (2) the sales-comparison or market approach; and (3) the capitalization-of-income approach. *Id.* at 484-485. "It is the Tax Tribunal's duty to determine which approaches are useful in providing the most accurate valuation under the individual circumstances of the case." *Id.* at 485.

In the case at hand, the tribunal found respondent's use of the cost-less-depreciation method to be the most accurate method to determine the value of the property in question. While the tribunal accepted respondent's method of determining the true cash value, it did not accept respondent's assessment of the property and reduced respondent's assessments for the year 2002 and 2003, noting that the property was negatively affected by structural issues and water damage. The true cash value determined by the tribunal was supported by respondent's evidence of the three comparable properties. We also find that there was material and competent evidence, in the form of petitioners' testimony, that supported the tribunal's act of deducting expenses for repairs to the basement and garage. Because there was sufficient evidence to support the tribunal's valuation of the property in question, the tribunal did not abuse its discretion by denying petitioner's request for a rehearing.

Affirmed.

/s/ Brian K. Zahra
/s/ Mark J. Cavanagh
/s/ Donald S. Owens